

deemed necessary, for distribution to school officers, teachers and others interested. The printing herein authorized shall be done at the expense of the state by the person authorized to do the state printing.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved April 8, 1889.

[No. 78, S.]

[Published April 9, 1889.]

CHAPTER 285.

AN ACT to amend subdivision 14, section 1038, chapter 48, of the revised statutes of 1878, entitled, "of the assessment of taxes."

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

Amend subdivision 14, sec. 1038, R. S., property exempt from taxation, cable or electric railroads not.

SECTION 1. Subdivision 14, of section 1038, chapter 48, of the revised statutes, is hereby amended to read as follows: The track, right of way, depot grounds and buildings, machine shops, rolling stock, and all other property necessarily used in operating any railroad in this state belonging to any railroad company, including pontoon or pile and pontoon railroads, and shall henceforth remain exempt from taxation for any purpose, except that the same shall be subject to special assessments for local improvement in cities and villages; and all lands owned or claimed by any such railroad company, not adjoining the track of such company, shall be subject to all taxes. The provisions of this subdivision shall not apply to any railroad that now is or shall be operated by horse, cable or electrical power, whether now or hereafter constructed, in any city or village.

SECTION 2. This act shall be in force and effect from and after its passage and publication.

Approved April 8, 1889.